

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re

CUSTOMS AND TAX ADMINISTRATION OF THE
KINGDOM OF DENMARK (SKAT) TAX REFUND
LITIGATION

18-md-2865 (LAK)

This paper applies to: All Cases
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PRETRIAL ORDER NO. 20
(Ruling on Plaintiff's Motion for a Protective Order)

LEWIS A. KAPLAN, *District Judge*.

Plaintiff seeks a protective order in substance striking or limiting certain topics listed in defendants' notice of Rule 30(b)(6) deposition of the plaintiff. Dkt 557. The motion is granted in part and denied in part as follows:

1. Local Civ. R. 33.3(c) precludes contention interrogatories until the conclusion of all other discovery. The rule recognizes that parties frequently are not in a position to give full statements of their contentions or the facts upon which they rely to support them until discovery is complete. It is intended to preclude expensive jousting over what, prior to the close of other discovery, often can be little more than a party's preliminary view of its position. While each side is entitled to know the other's contentions in advance of trial, no one is entitled to what often amounts to a progress report. Accordingly, insofar as Topics 1, 5, 6, 22, 23 and 24 of defendants' 30(b)(6) notice seek the factual basis for contentions, they are stricken without prejudice to exploring these questions by interrogatory at an appropriate time.

2. The time period for the 30(b)(6) depositions, unless otherwise specified, shall be March 1, 2010 to the present.

3. The request to limit the time period covered by Topic 10 is denied.

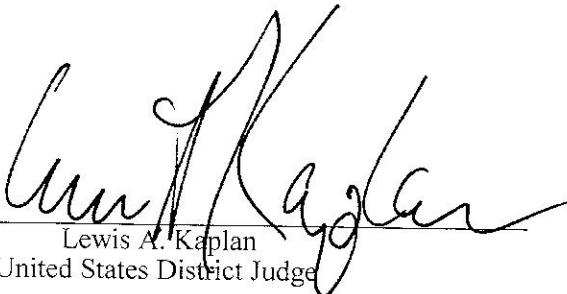
4. Plaintiff seeks to strike Topics 12 and 13. Topic 12 is vastly overbroad and therefore is stricken. The request is denied with respect to Topic 13.

5. Plaintiff's request to strike Topic 15 is denied, largely for the reason advanced by defendants.

6. So much of Topic 21 as seeks testimony concerning SKAT's "mechanism for enforcing that revocation" is stricken. The fact that defendants find that of interest does not make it relevant. Indeed, that request seems intended, in part, to attempt to pry into plaintiff's litigation strategy in foreign countries.

SO ORDERED.

Dated: April 12, 2021


Lewis A. Kaplan
United States District Judge